

SCHOOL BUDGET REVIEW COMMITTEE
UNOFFICIAL SUMMARY
September 12, 2005

The School Budget Review Committee met in regular session on Monday, May 9, 2005, with the following members present: Director Judy Jeffrey, Department of Education, Chair; and committee members Connie Cook, Wayne Drexler, and Clark Yeager.

1. Approval of Previous Decisions. Approved the decisions of the May 9, 2005, meeting of the School Budget Review Committee.

2. Estherville-Lincoln Central Community School District. Approved modified allowable growth for the 2005-2006 school year in the amount of \$81,356 for costs associated with continuation of a program and loss of miscellaneous income.

3. Dubuque Community School District. Approved modified allowable growth the for the 2005-2006 school year in the amount of \$3,560,491 for costs associated with initially staffing and operation of a new middle school.

4. Dows Community School District. Tabled action on the progress report toward reorganization submitted by the whole grade sharing district and the request to allow the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

5. Anthon-Oto Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

6. Maple Valley Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

7. C and M Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

8. Anita Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

9. Alden Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to

request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

10. Iowa Falls Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

11. Terril Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

12. Graettinger Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

13. Allison-Bristow Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

14. Greene Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

15. Fredericksburg Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

16. Sumner Community School District. Received and accepted the progress report toward reorganization submitted by the whole grade sharing district and allowed the district to request supplementary weighting for whole-grade sharing on its September 16, 2005 certified enrollment for eligible resident students.

17. GAAP Study and Recommendation. Accepted the study and directed the departments to proceed with the rule making process.

18. BCLUW Community School District. Approved modified allowable growth for the 2004-2005 school year in an amount sufficient to convert to the GAAP basis of budgeting. This amount is the amount necessary to maintain the calculations of miscellaneous income and actual expenditures from the CAR to be used in the unspent balance report at the same levels on the GAAP basis as they would have been on the cash basis.

19. GMG Community School District. Approved modified allowable growth for the 2004-2005 school year in an amount sufficient to convert to the GAAP basis of budgeting. This amount is the amount necessary to maintain the calculations of miscellaneous income and actual expenditures from the CAR to be used in the unspent balance report at the same levels on the GAAP basis as they would have been on the cash basis.

20. Perry Community School District. Approved modified allowable growth for the 2004-2005 school year in an amount sufficient to convert to the GAAP basis of budgeting. This amount is the amount necessary to maintain the calculations of miscellaneous income and actual expenditures from the CAR to be used in the unspent balance report at the same levels on the GAAP basis as they would have been on the cash basis.

21. Ankeny Community School District. Approved modified allowable growth for the 2004-2005 school year in an amount sufficient to convert to the GAAP basis of budgeting. This amount is the amount necessary to maintain the calculations of miscellaneous income and actual expenditures from the CAR to be used in the unspent balance report at the same levels on the GAAP basis as they would have been on the cash basis.

22. Nevada Community School District. Approved modified allowable growth for the 2004-2005 school year in an amount sufficient to convert to the GAAP basis of budgeting. This amount is the amount necessary to maintain the calculations of miscellaneous income and actual expenditures from the CAR to be used in the unspent balance report at the same levels on the GAAP basis as they would have been on the cash basis.

23. Dallas Center-Grimes Community School District. Approved modified allowable growth for the 2004-2005 school year in an amount sufficient to convert to the GAAP basis of budgeting. This amount is the amount necessary to maintain the calculations of miscellaneous income and actual expenditures from the CAR to be used in the unspent balance report at the same levels on the GAAP basis as they would have been on the cash basis.

24. Excess Cash Reserve Listing. Reviewed the list prepared by the Department of Management of each district's cash reserve tax levy and any amounts that were in excess of the calculation specified in the Iowa Administrative Code.

25. Adjournment.